Public Appointments Commission Secretariat

2008-09

Departmental Performance Report

The Honourable Stephen Harper

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Section I: Departmental Overview

Raison d'être

The mandate of the Public Appointments Commission is to oversee and report on the selection process for Governor-in-Council appointments, in agencies, boards, commissions and Crown corporations. To achieve efficiency in the public sector, there is a need for the federal government to provide greater certainty and consistency in appointment policies and in the process and standards that are followed.

The Public Appointments Commission Secretariat's role is to provide advice and support respecting the development of the Public Appointments Commission, and once the Commission is established, to assist it in developing and implementing policies and procedures and partnerships necessary to successfully carry out its mandate.

Responsibilities

The Public Appointments Commission Secretariat was created by Order-in-Council on April 21, 2006. The Commission, once established, and its Secretariat are within the portfolio of the Prime Minister, reflecting the prerogative of the Prime Minister with respect to Governor-in- Council appointments.

The Secretariat's main responsibility is to lay the groundwork for the establishment of the Public Appointments Commission which is provided for in the *Federal Accountability Act*, and once established, to provide ongoing support. Specifically, the Secretariat will: advise the Commission on the development of a *Code of Practice* and associated guidance governing the selection process for Governor-in-Council appointments to agencies, boards, commissions and Crown corporations; provide advice and support on implementing the *Code of Practice;* provide advice and support to the Commission in carrying out the mandate to conduct audits on compliance with the *Code of Practice;* and provide advice and support to the Commission on the preparation of an annual report to the Prime Minister, and through the Prime Minister, to Parliament.

Strategic Outcome and Program Activity

The Public Appointments Commission has one Strategic Outcome, as described below, which in turn, is supported by one Program Activity.

Strategic Outcome: To ensure fair and competency-based processes are in place for the recruitment and selection of qualified individuals for Governor-in-Council appointments across agencies, boards, commissions and Crown corporations.

Program Activity: Oversight of Governor-in-Council appointments.

Summary of Performance

Financial Resources (thousands of dollars)

2008-09		
Planned Spending	Total Authorities	Actual Spending
1,067	1,036	347

Human Resources (full-time equivalents)

2008-09		
Planned	Actual	Difference
4	1	3

During the year 2008-09, the Public Appointments Commission Secretariat had a small team of two, a Deputy Executive Director on assignment and an Administrative Assistant, on contract.[1]

Performance Summary

(thousands of dollars)						
Program Activity	2007-08 Actual Spending	2008-09				Alignment to Government of Canada Outcomes
		Main Estimates	Planned Spending	Total Authorities	Actual Spending	
Oversight of Governor- in-Council appointments	113	1,067	1,067	1,036	347	The Program Activity is aligned with all Government of Canada outcomes.
Total Spending	**113**	**1,067**	**1,067**	**1,036**	**347**	
Full-time Equivalents	**1**	**4**	**4**	**4**	**1**	

Departmental Priorities/Contribution to Strategic Outcome

Name	Type	Performance Status
1. Support the Commission	Ongoing	Successful completion requires establishment of Commission
2. Build the Organization	Ongoing	Successful completion requires establishment of Commission
3. Develop the *Code of Practice*	Ongoing	Successful completion requires establishment of Commission
4. Monitor, Audit and Report	Ongoing	Successful completion requires establishment of Commission

1. Contracted staff are not included in Full-Time Equivalent totals.

Priority 1: Support the Commission

Once the Commission is established, the Secretariat will provide policy and operational support to the chair and any members appointed.

Priority 2: Build the Organization

In order to support the Commission once established, the Secretariat is implementing the plans for its organizational structure including fulfilling planning and reporting obligations under Section 1.1 of the *Financial Administration Act*.

Priority 3: Develop the *Code of Practice*

The Secretariat's work focuses on researching best practices, conducting literature reviews, consulting with federal departments, agencies, boards, commissions and Crown corporations and with other levels of government in Canada and abroad to develop, for the early consideration of the Commission, a *Code of Practice* and associated guidance for selection processes regarding Governor-in-Council appointments.

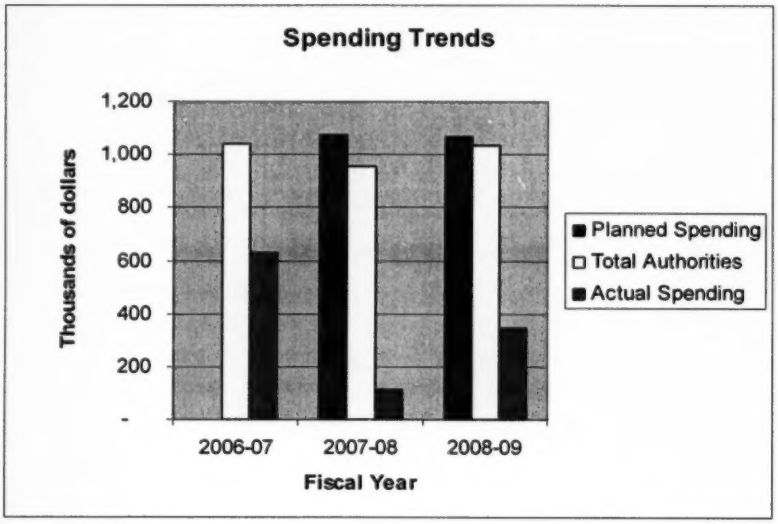
Priority 4: Monitor, Audit and Report

The *Federal Accountability Act* requires the Commission to provide advice and to monitor the application of the *Code of Practice*, and to provide the Prime Minister with an annual report for tabling in both Houses of Parliament.

Risk Analysis

As the Commission was not established/operational for this time period, the Secretariat's work was completed in "draft," that is, subject to the approval of the Commission once established, and there was no permanent staffing of the Secretariat.

Expenditure Profile



The Secretariat was established by Order-in-Council in April 2006, and was headed at that time by an Executive Director as its Deputy Head.

The total planned spending will only be required once the Commission is fully operational.

Voted and Statutory Items

(thousands of dollars)

Vote or Statutory Item	Truncated Vote or Statutory Wording	2008–2009			
		2006-07 Actual Spending	2007-08 Actual Spending	2008-09 Main Estimates	2008-09 Actual Spending
25	Program expenditures	578	103	945	303
(S)	Contributions to employee benefit plans	54	10	122	44
Total		**633**	**113**	**1,067**	**347**

Section II: Analysis of Program Activity by Strategic Outcome

Performance Analysis of Priorities

Priority 1: Support the Commission

As the Commission is not yet established, the Secretariat's work program included the development of policy and operational documents for consideration by the Commission once established. The policy development work included options for a *Code of Practice* and associated guidance (see Priority 3). Operational materials developed by the Secretariat included governance guidance, including an internal code of conduct, and communications materials. This included detailed documentation of the roles and responsibilities of the Commission with comparisons to other domestic and international government bodies with appointment responsibilities, draft speeches and outreach materials, brochure, leaflets and other media materials, and the development of a website to be launched once the Commission is established.

Priority 2: Build the Organization

The administrative and financial foundation for the Public Appointments Commission and its Secretariat is largely complete. The Treasury Board of Canada has approved both the Program Activity Architecture and funding for the Commission and the Secretariat, and a draft management accountability framework which will need final approval by the Commission once established and operational.

Treasury Board approved resources are deemed sufficient for a Commission (part time member(s)), a core Secretariat, and an annual contract, via government tendering processes, to secure external auditors to assess compliance to the Commission's policies and procedures.

It is worth noting that the current status of the Commission's Secretariat as a distinct departmental authority carries with it a large reporting requirement to central agencies which, in the absence of formal partnerships, might necessitate the hiring of additional resources once the Commission is fully operational.

To continue to provide for a small Secretariat (3 to 4) once the Commission is operational, the Privy Council Office has worked with the Secretariat to develop and implement a Memorandum of Understanding (MOU) that governs the provision of corporate services to the Secretariat, primarily on a cost recovery basis. The costing of the MOU is now fully reflected in all of the Secretariat's financial reporting.

In the absence of a Deputy Head, there is currently no delegated authority to staff the Secretariat on a permanent basis.

To prepare for the appointment of an Executive Director (as Deputy Head), a draft Departmental Staffing Accountability Report has been prepared for the direction and guidance of the eventual

Commission and the Deputy Head of its Secretariat. It calls for responsibility for all staffing actions to remain in the hands of the Deputy Head, and for PCO Corporate Services to provide advice on a wide range of human resource staffing strategies (e.g., developing mandatory staffing policies and identifying and managing staffing risks) and associated services.

Additionally, a draft Management Resources and Results Structure Policy (MRRS) has been prepared with the assistance of the Treasury Board Secretariat. This outlines proposed performance indicators to measure the expected outcomes of the Commission and its Secretariat, once fully established and operational. Performance indicators will need to focus on base compliance to the *Code of Practice*, evidence of consistent and quality selection processes, internal cultural support for governance reforms in appointment processes, and increased public awareness and support for the appointment system.

Priority 3: Develop the *Code of Practice*

The Secretariat has developed options for a *Code of Practice* which will be the primary document the Commission will need to review, adopt, and publish to fulfill its mandate within the shortest timeframe.

The *Code of Practice* will be the definitive document for public organizations under the Commission's jurisdiction, but could be supplemented by procedures developed and tailored by individual agencies.

The Secretariat's consultative work and ongoing work programs, including research into procedures and best practices of similar domestic and international accountability bodies, have indicated widespread agreement on the fundamental directions for the range of options developed for the *Code of Practice*. There is a strong consensus for a *Code of Practice* that builds on the strengths and recent reforms of the current system, and still maintains the well established tradition of Ministerial responsibility, specifically:

- the processes set out by the *Code of Practice* will need to be cost-effective, timely, and not burdensome, particularly in light of the wide range in size, scope and profile of federal organizations under the Commission's jurisdiction, which argues against a "one size fits" all approach;

- the focus will need to remain on competency-based appointments, but with sufficient allowance to meet diversity and representational needs for public boards (i.e., relevant skills, interests and backgrounds);

- the need for the *Code of Practice* to be flexible and proportionate, meaning that appointment processes are to be appropriate to the nature and profile of the vacancy to be filled and the needs of the organization and its stage of development; and

- in all cases, appointment processes adopted need to be set out clearly and publicly.

Priority 4: Monitor, Audit and Report

A draft Management Resources and Results Structure Policy (MRRS) has been prepared with the assistance of the Treasury Board Secretariat with respect to performance indicators, to measure the expected outcomes of the Commission and its Secretariat, once fully established and operational. Performance indicators will need to focus on base compliance to the *Code of Practice*, evidence of consistent and quality selection processes, internal cultural support for governance reforms in appointment processes, and increased public awareness and support for the appointment system in general. It is important to note that the Secretariat will be subject to internal audits, under the supervision of the PCO, as set out in the Memorandum of Agreement.

Lessons Learned

The Governor-in-Council appointment system is well developed. As noted by the Auditor General in her recent reports, there has been much progress in recent years in improving the system. This includes: the creation of a centralized website to publicize Governor-in-Council vacancies; the issuance of guidance documents to support officials assisting in this process; the efforts to encourage responsible Ministers and their officials to plan for more timely appointments and reappointments and announcements of successful candidates; the development of formalized job and role specifications, selection processes to assess candidate and performance assessment systems; and the development of orientation for new appointees and access to ongoing training. Additionally, there is much evidence of best practices across all categories of federal entities with Governor-in-Council appointments.

However, the Auditor General and others critics have noted room for improvements, primarily focusing on the need to provide for more consistent practices across federal organizations, ensuring greater transparency and openness, and providing for more focus and energy on strategic planning to ensure both quality outcomes and reduce the number of vacancies and the period of time to fill them.

The Commission's mandate as set out in its founding legislation will not extend to involvement in specific appointments and therefore the Commission will not be commenting on the quality of individual appointments. Experience has suggested that this will likely continue to cause much confusion, requiring the Commission at the outset to be pro-active in explaining its role and value added.

While awaiting the creation of the Commission, the Secretariat will need to ensure that its research and work efforts inform and contribute to the ongoing efforts lead by the PCO to improve appointment systems. This will be the main focus of the Secretariat's program activities for the next reporting period.

Section III: Supplementary Information

Financial Highlights

(in thousands of dollars)

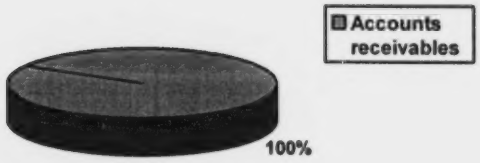
Condensed Statement of Financial Position At March 31, 2009	% change	2009	2008
ASSETS			
Assets	-50%	60	119
Total assets	**-50%**	**60**	**119**
LIABILITIES AND EQUITY OF CANADA			
Liabilities	547%	110	17
Equity of Canada	-51%	(50)	(102)
Total liabilities and equity of Canada	**-50%**	**60**	**119**

(in thousands of dollars)

Condensed Statement of Operations For the year ended March 31, 2009	% change	2009	2008
EXPENSES	874%	497	51
NET COST OF OPERATIONS	**874%**	**497**	**51**

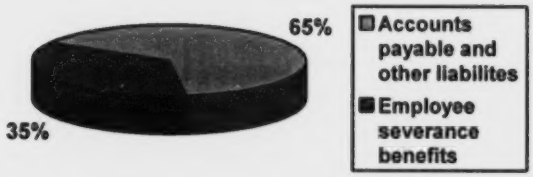
Total net cost of operation was $497 thousand at the end of the 2009, an increase of $446 thousand over the previous year (874%). The increased is explained by the fact that there were no personnel to pursue the activities of the PACS from the period of April upon to October 2007. The Public Appointments Commission Secretariat was created by Order in Council on April 21, 2006.

Assets by type



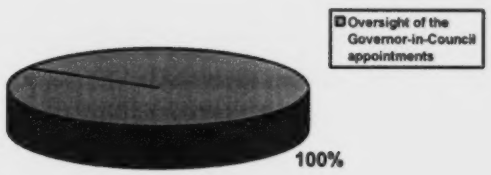
Total assets were $60 thousand at the end of 2008-2009, a decrease of $59 thousand over the previous year (50%). Accounts receivables represent 100% of the PACS assets. The accounts receivable is comprised of $60 thousand for the recovery of salary dollars.

Liabilities by type



Total liabilities were $110 thousand at the end of 2008-2009, an increase of $93 thousand over the previous year (547%). This increase was mainly due to the establishment of payables accounts at year end for salaries items such as employee benefits plan, performance pay and severance pay. PACS' liabilities are comprised of $71 thousand of accounts payable and other liabilities (65%).

Expenses per Program Activity



The Public Appointments Commission has one Strategic Outcome, which is supported by one Program Activity. The total expenses for the Program activity is $497 thousand.

Table 4: Travel Policies

The Public Appointments Commission Secretariat follows the Treasury Board of Canada Special Travel Authorities.

The Public Appointments Commission Secretariat follows the Treasury Board of Canada Travel Directive, Rates and Allowances.

PUBLIC APPOINTMENTS COMMISSION SECRETARIAT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2009

Public Appointments Commission Secretariat

Statement of Financial Position (Unaudited)

Statement of Management Responsibility

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2009 and all information contained in these statements rests with departmental management. These financial statements have been prepared by management in accordance with Treasury Board accounting policies, which are consistent with Canadian generally accepted accounting principles for the public sector.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Public Appointments Commission Secretariat's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Public Appointments Commission Secretariat's *Departmental Performance Report* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that financial information is reliable; that assets are safeguarded; and that transactions are in accordance with the *Financial Administration Act*, are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Public Appointments Commission Secretariat.

The financial statements of the Public Appointments Commission Secretariat have not been audited.

Christine Miles

Deputy Executive Director

Ottawa, Ontario

August 07, 2009

Public Appointments Commission Secretariat

Statement of Financial Position (Unaudited)

for the year ended March 31, 2009

Expenses	2009	2008
	(in thousands of dollars)	
Salaries and employee benefits	271	69
Accommodation (Note 7)	94	39
Professional and special services	79	21
Employee severance benefits (Note 5)	39	(82)
Repairs and maintenance	5	-
Rental	4	4
Utilities, materials and equipment	2	-
Other expenses	2	-
Transportation and telecommunication	1	-
Net Cost of Operations	**497**	**51**

The accompanying notes form an integral part of these financial statements.

Public Appointments Commission Secretariat

Statement of Financial Position (Unaudited)

for the year ended March 31, 2009

Assets	2009	2008
	(in thousands of dollars)	
Financial assets		
Accounts receivable from other federal government departments and agencies	60	119
Total financial assets	**60**	**119**
Liabilities and Equity of Canada		
Liabilities		
Accounts payable and accrued liabilities (note 4)	71	17
Employee severance benefits (Note 5)	39	-
Total liabilities	**110**	**17**
Equity of Canada	**(50)**	**102**
Total	**60**	**119**

Contractual obligations (Note 6)

The accompanying notes form an integral part of these financial statements.

Public Appointments Commission Secretariat

Notes to Financial Statements (Unaudited)

for the year ended March 31, 2008

	2009	2008
	(in thousands of dollars)	
Equity of Canada, beginning of year	**102**	**(161)**
Net cost of operations	(497)	(51)
Services provided without charge by other government departments (Note 7)	111	45
Current year appropriations used (Note 3)	347	113
Change in net position in the Consolidated Revenue Fund (Note 3c)	(113)	156
Equity of Canada, end of year	**(50)**	**102**

The accompanying notes form an integral part of these financial statements.

Public Appointments Commission Secretariat

Statement of Financial Position (Unaudited)

for the year ended March 31, 2009

	2009	2008
	(in thousands of dollars)	
Operating Activities		
Net cost of operations	497	51
Non-cash items		
Services provided without charge by other government departments (Note 7)	(111)	(45)
Variation in Statement of Financial Position		
Increase in accounts receivable	(59)	119
(Increase) decrease in liabilities:		
Accounts payable	(54)	37
Vacation pay and compensatory leave	-	25
Employee severance benefits	(39)	82
	(152)	263
Cash used by operating activities	**234**	**269**
Net cash provided by Government of Canada	**234**	**269**

The accompanying notes form an integral part of these financial statements.

Public Appointments Commission Secretariat

Statement of Financial Position (Unaudited)

for the year ended March 31, 2009

1. *Authority and Objectives*

The Public Appointments Commission Secretariat was established by Order in Council number PC 2006-0228, on April 21, 2006. The Secretariat was created to prepare the ground for the establishment of the Public Appointments Commission, and once established, to provide ongoing support. The mandate of the Commission is described in the *Federal Accountability Act*.

The Commission and its Secretariat are within the portfolio of the Prime Minister, reflecting the prerogative of the Prime Minister with respect to Governor-in-Council appointments.

2. *Summary of Significant Accounting Policies*

The financial statements have been prepared in accordance with Treasury Board accounting policies, which are consistent with Canadian generally accepted accounting principles for the public sector. Significant accounting policies are as follows:

a) **Parliamentary appropriations**: The Public Appointments Commission Secretariat is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Public Appointments Commission Secretariat do not parallel financial reporting according to Canadian generally accepted accounting principles since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statements of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provide a high-level reconciliation between the bases of reporting.

b) **Net cash provided by government**: The Public Appointments Commission Secretariat operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Public Appointments Commission Secretariat is deposited to the CRF and all cash disbursements made by the Public Appointments Commission Secretariat are paid from the CRF. The net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

c) **Change in net position in the Consolidated Revenue Fund** is the difference between the net cash provided by government and appropriations used in a year, excluding the amount of non-respendable revenue recorded by the Public Appointments Commission Secretariat. It results from timing differences between when a transaction affects appropriations and when it is processed through the CRF.

d) **Expenses** are recorded on the accrual basis:

- Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

- Services provided without charge by other government departments for accommodation and the employer's contribution to the health and dental insurance plans are recorded as operating expenses at their estimated cost.

e) **Employee future benefits**:

i. Pension benefits: Eligible employees participate in the Public Service Pension Plan, a multi-employer plan administered by the Government of Canada. The Public Appointments Commission Secretariat's contributions to the plan are charged to expenses in the year incurred and represent the total departmental obligation to the plan. Current legislation does not require the Public Appointments Commission Secretariat to make contributions for any actuarial deficiencies of the plan.

ii. Severance benefits: Employees are entitled to severance benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the services necessary to earn them. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the government as a whole.

f) **Accounts receivable** are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

g) **Measurement uncertainty**: The preparation of these financial statements in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believed these estimates and assumptions to be reasonable. The most significant item where estimates are used is the liability for employee severance benefits. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustment become necessary, they are recorded in the financial statements in the year they become known.

3. *Parliamentary Appropriations*

The Public Appointments Commission Secretariat receives most of its funding through annual Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Public Appointments Commission Secretariat has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year appropriations used:

	2009	2008
	(in thousands of dollars)	
Net cost of operations	497	51
Adjustments for items affecting net cost of operations but not affecting appropriations:		
Add (Less):		
Services provided without charge by other government departments (Note 7)	(111)	(45)
Vacation pay and compensatory leave	-	25
Employee severance benefits	(39)	82
Current year appropriations used	**347**	**113**

b) Appropriations provided and used:

	2009	2008
	(in thousands of dollars)	
Vote - Operating expenditures	992	945
Statutory amounts	44	10
Less:		
Lapsed appropriations: Operating	(689)	(842)
Current year appropriations used	**347**	**113**

c) Reconciliation of net cash provided by government to current year appropriations used:

	2009	2008
	(in thousands of dollars)	
Net cash provided by government	234	269
Change in net position in the Consolidated Revenue Fund		
Variation in accounts receivable	59	(119)
Variation in accounts payable	54	(37)
	113	(156)
Current year appropriations used	**347**	**113**

4. Accounts Payable

The following table presents details of accounts payable:

	2009	2008
	(in thousands of dollars)	
Payables to external parties	7	-
Payables to other federal government departments and agencies	64	17
Total	**71**	**17**

5. Employee Benefits

(a) Pension benefits: Eligible Public Appointments Commission Secretariat's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and are indexed to inflation.

Both the employees and the Public Appointments Commission Secretariat contribute to the cost of the Public Service Pension Plan. The 2008-09 expense amounts to $ 39,789 ($9,333 in 2007-08) which represents approximately 2.0 (2.1 in 2007-08) the contributions by employee.

The Public Appointments Commission Secretariat responsibility with regard to the plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the plan's sponsor.

(b) Severance benefits: The Public Appointments Commission Secretariat provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future appropriations. Information about the severance benefits, measured as at March 31, is as follows:

	2009	2008
	(in thousands of dollars)	
Accrued benefits obligation, beginning of year	-	82
Expense for the year	39	(82)
Benefit paid during the year	-	-
Accrued benefit obligation, end of year	**39**	**-**

6. Contractual Obligations

The nature of the Public Appointments Commission Secretariat's activities can result in large multi-year contracts and obligations whereby the Department will be obligated to make future payments when the services/goods are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

(in thousands of dollars)	2010	2011	2012	2013	2014 and thereafter	Total
Rental	6	6	6	8	-	26

7. Related Party Transactions

The Public Appointments Commission Secretariat is related as a result of common ownership to all Government of Canada departments, agencies and Crown corporations. The Public Appointments Commission Secretariat enters into transactions with these entities in the normal course of business and on normal trade terms.

Services provided without charge: During the year, the Public Appointments Commission Secretariat received, without charge from other government departments, accommodation and the employer's contribution to the health and dental insurance plans. These services without charge have been recognized in the Public Appointments Commission Secretariat's Statement of Operations as follows:

	2009	2008
	(in thousands of dollars)	
Accommodation	94	39
Employer's contribution to the health and dental insurance plans	17	6
Total	**111**	**45**

The Government has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll and cheque issuance services provided by Public Works and Government Services Canada are not included as an expense in the Public Appointments Commission Secretariat's Statement of Operations.

8. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.